IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:09-02-2016

CORAM

THE HONOURABLE MR.JUSTICE M.JAICHANDREN
AND
THE HONOURABLE MRS.JUSTICE S.VIMALA

Tax Case Appeal No.1261 of 2010

The Commissioner of Income Tax,
Madurai. .. Appellant.

-Versus-

V.Meenakshi .. Respondent.

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal `B' Bench, Chennai, dated 18.12.2009, in ITA No.2557/MDS/2007.

Against the Order of the Commissioner of the Income Tax (Appeals)-I, Madurai-2, Dated 21.06.2007 and made in ITA.NO.0329/06-07 for the Assessment Year 2002-2003, against the Order of the Income Tax Officer, Ward (II) (1), Madurai, Dated 29.12.2006 and made in PAN/GIR.NO.AAXPM 1572 E for the Assessment Year 2002-2003.

For Appellant : Mr.T.Ravikumar
Mr.J.Narayanaswamy
Mr.T.R.Senthil Kumar
Mr.M.Swaminathan

For Respondent : Mr.A.S.Sriraman



O R D E R

The learned counsels appearing for the Appellant/Revenue had submitted that they may be permitted by this court to withdraw the present tax case appeal, in view of the Circular No.21 of 2015, issued by the Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, dated 10.12.2015, as the tax effect relating to the matter is less than Rs.20,00,000/-.

2. The learned counsels had further submitted that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn,

inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.

3. In view of the said submissions made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn. It is made clear that the questions of law, which may arise for the decision of this Court, in the present tax case appeal, are left open to be considered and decided in appropriate cases, in accordance with law. It is also made clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today. No costs. Consequently, connected miscellaneous petition is closed.

csh

Sd/-

Asst.Registrar

/true copy/

Sub Asst. Registrar

To

1. The Commissioner of Income Tax,
   Madurai.

2. The Income Tax Officer ward II (1) Madurai.

KR/14/3/16